EXHIBIT 221

Message

From:	McPherson, Carolyn [/O=CAH/OU=CARDINAL HEALTH/CN=RECIPIENTS/CN=CAROLYN.MCPHERSON]
Sent:	1/8/2008 1:49:34 PM
To:	Rausch, Nicholas [/O=CAH/OU=CARDINAL HEALTH/CN=RECIPIENTS/CN=NICHOLAS.RAUSCH]
Subject:	revised instructions for deloitte
Attachments:	PROCEDURE FOR THRESHOLD LIMIT DETERMINATION - Phase 2 - Deloitte - Revised.doc

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PROCEDURE FOR DETERMINING THE THRESHOLD LIMIT FOR A DRUG FAMILY
(Used for Phase 2 - Revised)

1. Run report for a particular class of customers by drug family to include, by unit 12 month drug sales by month (12/06 through 11/07), total and average and total drug sales, 12 month Rx sales by month and total. (Customers included are all active customers, even those with no Rx sales within the timeframe)
2. Copy sheet and on copied sheet:
    a. Sort by division number column. Delete Parmed (division 94).
    b. Sort by Customer Name column and delete ZZ accounts
    c. Sort by Total Rx sales column and delete all negative values and 0 sale $ accounts in Total Rx sales
    d. Delete sales records with null DEA # values
    e. Compare DEA Base Numbers with those in "SKU List"; Use only Base Numbers that are in the SKU List; (Note: DEA Base Number 7379 should be added to physical SKU List)
    f. Combine customers data with same DEA # - will be sizing by DEA # and doing averages by DEA#
    g. Identify groups for each DEA #/DEA Base Code Combination.
        i. If only one group for the DEA #, then use that one
        ii. If more than one group use the Retail group if any one of the DEA #'s belong to Retail
        iii. If more than one group but none are in the Retail Group, then use the one with the greatest total sales volume
        iv. If more than one group but none are in the Retail Group, and more than one are tied for the greatest total sales volume; use total sales amount as tie-breaker
        v. If more than one group but none are in the Retail Group, and more than one are tied for the greatest total sales volume and total sales amount; then ask CH for action (use managed care for the one below)

DEA Base Number	DEA Number	CountOfGroupNo	MinOfCustType	MaxOfCustType
2887	BP6600539	2	Hospital	Managed Care

    h. For each DEA #/DEA Base Code/Group Combination; At Bottom of column B, perform a =Count(B2:B??) on column B = Total accounts
    i. Record total number of customers remaining
    j. Divide the Total number of accounts by 3 (if uneven, place extra in middle size category)
3. Create 3 copies of the final version of Sheet in #2, and name Large, Medium and Small
    a. On the Large sheet, delete all accounts except those in the Large category
    b. On the Medium sheet, delete all accounts except those in the Medium category
    c. On the Small sheet, delete all accounts except those in the Small category
    d. Record the number of accounts in each category and the sales $ range
4. On each size category sheet:
    a. Sort by Total units column and delete those accounts with 0 or negative values in Total units.
    b. Sort each category sheet by the Average units per month column

5. On each size category sheet in turn, perform the following:
    a. =Count(B2:B??) on column B = Total accounts
    b. =SUM(Q2:Q??)/12/Total # accounts = average monthly drug units per customer
    c. Average monthly drug units by customer X 3 = threshold Limit
6. Record all values in #5
7. Complete the WORD document, Threshold Calculation Worksheet, for each customer class/drug family name (base code).
    a. For Final Thresholds in each size category:
        i. If the average is 5000 doses or less, round the average down to the next lowest 100. Ex: average = 3649, round to 3600
        ii. If the average is 5000 doses or greater, round the average down to the next lowest 1000. Ex: average = 8978, round to 8000
    b. For the Absolute Maximum Threshold, multiply the rounded Large Account Final Threshold X 3.
8. Create a final spreadsheet of all customers (including all negative and 0 accounts but excluding Parmed and ZZ accounts) by DEA #*, Distribution Center # that services the account and dosage limit for that size customer for the drug base code.

Ex: DEA#   DC   9720 Limit (doses)
           AB1234567   34   9000

As per e-mail from Carolyn McPherson on 1/3/2008 8:26 AM:

Joe – Got to thinking about a couple things and wanted to run them by you:

1. If you have multiple distribution center numbers servicing one DEA#, be sure to combine the sales to get the accurate sales volume of that DEA number for sizing purposes. However, when the final report is created to show DEA#s and sizes/Limits for each base code, we will need you to show the same DEA and both DC#s.

EX: DEA	DC	Base code 1234 Limit	Base code 4567
etc…….			
AB1234567	2	9000	12000
AB1234567	4	9000	12000

2. Reporting: I see 3 reports that we will need – give me a call and we can discuss further
    a. List of all base codes and the limits by size of customer and customer type

EX:	Cust type	Base code	Small	Medium	Large
	Retail	1234	9000	14000	25000
	Retail	4567	12000	18000	22000
	Hospital	1234	15000	20000	25000

    b. List of all DEA#s by DC with each base code limits – as in #1 above
    c. A spreadsheet of each DEA# at each DC with 1 line each for each base code and the limit – this is for IT to load – their programming is already written to handle this

EX:	DEA	DC	Base code	Limit
	AB1234567	2	1234	9000
	AB1234567	2	4567	12000
	AB1234567	2	1111	3000
	AB1234567	2	5555	20000